### CERTIFICATION OF ADMINISTRATIVE RULES OF THE DEPARTMENT OF REVENUE FILED WITH THE SECRETARY OF STATE BRIAN P. KEMP

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)
I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the, of, 2010.
GEORGIA DEPARTMENT OF REVENUE
Filing Date: October 1, 2010.
The Georgia Department of Revenue has adopted:
<ul> <li>560-2-101, entitled "Organization."</li> <li>560-2-102, entitled "Commissioner's Authority to Rename and Reorganize Chapters."</li> <li>560-2-103, entitled "Personnel of Department Prohibited From Dealing in Alcoholi Beverages; Exception."</li> <li>560-2-104, entitled "Restriction on Law Enforcement Agents."</li> <li>560-2-105, entitled "Retention of Weapon and Badge Upon Retirement."</li> </ul>
The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-2-30.
Sworn to and subscribed before me this
Melanie Faller Ball Muffer Bart L. Graham
(Signature of Notary Public) Commissioner (Notary Public Seal) Georgia Department of Revenue

Notary Public, Rockdale County, Georgia My Commission Expires Nov. 19, 2012

#### CHAPTER 560-2-1 ORGANIZATION

#### 560-2-1-.01 Organization.

- (1) The Rules and Regulations and Forms contained in this Chapter are promulgated pursuant to authority contained in the Act.
- (2) All words and terms are used as defined by the Act unless otherwise defined or unless the context in which such words or terms are used clearly indicate that they shall be given their usual and ordinary meaning.
- (3) The Alcohol and Tobacco Division of the Department of Revenue is responsible to the Commissioner for proper administration of the Act.

Authority: O.C.G.A. § 3-2-2.

#### CHAPTER 560-2-1 ORGANIZATION

### 560-2-1-.02 Commissioner's Authority to Rename and Reorganize Chapters – Organization.

Division 560-2 of the Rules of the Department of Revenue shall be organized in the following manner as set forth by the Commissioner:

Chapter 560-2-1, entitled "Organization."

Chapter 560-2-2, entitled "General Provisions."

Chapter 560-2-3, entitled "Retailer/Retail Consumption Dealers."

Chapter 560-2-4, entitled "Wholesalers."

Chapter 560-2-5, entitled "Manufacturers, Shippers, Importers & Brokers."

Chapter 560-2-6, entitled "Distilled Spirits."

Chapter 560-2-7, entitled "Malt Beverages."

Chapter 560-2-8, entitled "Brew Pubs."

Chapter 560-2-9, entitled "Wine."

Chapter 560-2-10, entitled "Farm Wineries."

Chapter 560-2-11, entitled "Hotels, Charitable Events & REAP."

Chapter 560-2-12, entitled "Limousine."

Chapter 560-2-13, entitled "Alcoholic Beverage Catering."

Chapter 560-2-14, entitled "Non-Beverage Alcohol."

Chapter 560-2-15, entitled "Military & Consuls."

Chapter 560-2-16, entitled "Administrative Hearings."

Chapter 560-2-17, entitled "Forms in Common Use."

Chapter 560-2-18, entitled "Coin Operated Amusement Machines."

Authority: O.C.G.A. § 3-2-2

#### CHAPTER 560-2-1 ORGANIZATION

### 560-2-1-.03 Personnel of Department Prohibited From Dealing in Alcoholic Beverages; Exception – Organization.

- (1) Employees of the Alcohol and Tobacco Division, the Compliance Division, and the Taxpayer Services Division of the Department are prohibited from employment within the Alcoholic Beverage industry.
- (2) Employees in other Divisions of the Department may be employed within the Alcoholic Beverage industry when such employment would pose no conflict of interest, or interference with the employee's performance of his or her duties as an employee of the Department.
- (3) Any employee of the Department desiring employment within the Alcoholic Beverage industry shall first obtain written approval for such employment from the Department.

Authority: O.C.G.A. § 3-2-2.

#### CHAPTER 560-2-1 ORGANIZATION

### 560-2-1-.04 Restriction on Law Enforcement Agents – Organization.

No license, permit or registration shall be issued or recorded which will permit or entitle any person who is a law enforcement agent of the United States or of Georgia or of any county or municipality to engage in or derive remuneration or profit from the operation of any businesses regulated under the Act.

Authority: O.C.G.A. § 3-2-2.

### CHAPTER 560-2-1 ORGANIZATION

### 560-2-1-.05 Retention of Weapon and Badge Upon Retirement – Organization.

- (1) Upon service retirement from the Department under honorable conditions, a special agent or enforcement officer who has accumulated a minimum twenty-five (25) years of service as a law enforcement officer with the Department will be eligible to retain his or her Department-issued handgun, badges, and a "retired" Department Identification Card.
- (2) When a sworn special agent or a sworn enforcement officer separates from the Department as a result of disability arising in the line of duty in performance of official duties, the special agent or enforcement officer will be eligible to retain his or her weapon, badge and "disability" Department Identification Card as part of their compensation. The term "disability" shall mean an impairment that prevents a person from working as a law enforcement officer.
- (3) A special agent or enforcement officer who is eligible to retain his or her weapon, badge, and "retired" Department Identification Card shall file a request in writing as soon as the date of separation is known. The request shall include the law enforcement officer or special agent's full name, Employee Identification Number, Social Security Number, badge number(s), the make, model and serial number of the weapon, dates of creditable service, and residence location

address. If available at the time of application, a copy of the qualifying retirement or disability documentation shall also be attached to the request.

- (4) The Commissioner shall evaluate the conditions of departure prior to approving or denying the request. The request may be denied if:
- (a) The special agent or enforcement officer does not have twenty-five (25) years of creditable service at time of retirement:
- (b) The special agent or enforcement officer does not retire under honorable conditions;
- (c) The special agent or enforcement officer separates from the Department for reasons other than retirement or disability arising out of performance of official duties;
- (d) The employee is approved for disability retirement for reasons of mental instability;
- (e) The employee is separated from the Department pending a disciplinary action; and
- (f) The issuance of the firearm would be deemed contrary to the public safety and welfare.
- (5) The Commissioner shall keep all approved requests and such other documentation as may be required concerning disposal of the weapon, badges, and Department Identification Card on file in perpetuity.
- (6) The Commissioner shall not be responsible for any liability associated with providing such weapon to the special agent or enforcement officer pursuant to Title 3 and Title 48.

(a) The Commissioner shall not be responsible for the continued training or qualification of the special agent or enforcement officer with the weapon provided pursuant to Title 3 and Title 48.

Authority: O.C.G.A. §§ 3-2-2, 3-2-30.